

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

IN RE:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.¹

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

IN RE:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE EMPLOYEES RETIREMENT SYSTEM OF
THE GOVERNMENT OF THE COMMONWEALTH
OF PUERTO RICO,

Debtor.

PROMESA

Title III

No. 17 BK 3566-LTS

[This document relates to ERS Title III
Case only]

STIPULATION CONSENTING TO FILING OF CONTINUATION STATEMENTS

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) the Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

This stipulation (the “Stipulation”) is made as of May 17, 2018, among The Bank of New York Mellon (the “Fiscal Agent”), as fiscal agent, The Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), and the Puerto Rico Fiscal Agency and Financial Advisory Authority (“AAFAF”), as the entity authorized to act on behalf of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) pursuant to the authority granted to it under the *Enabling Act of the Fiscal Agency and Financial Advisory Authority*, Act 2-2017 (collectively, the “Parties”).

RECITALS

WHEREAS, the Fiscal Agent serves as fiscal agent under the Pension Funding Bond Resolution (as supplemented, the “Resolution”), adopted by ERS on January 24, 2008, pursuant to which ERS issued several series of pension funding bonds (collectively, the “Bonds”);

WHEREAS, the Resolution provides that payment of the principal and interest on the Bonds and certain other amounts due under the Resolution are to be secured by, among other things, a security interest in the Pledged Property (as defined in the Resolution);

WHEREAS, on or about June 24, 2008, a UCC-1 financing statement (File No. 2009001812) was submitted to the Puerto Rico Department of State (the “June 2008 Financing Statement”), referencing the Fiscal Agent’s security interest in the Pledged Property;

WHEREAS, on or about July 2, 2008, a UCC-1 financing statement (File No. 2009001811) was submitted to the Puerto Rico Department of State (the “July 2008 Financing Statement”) referencing the Fiscal Agent’s security interest in the Pledged Property;

WHEREAS, on or about December 17, 2015 and January 29, 2016, purported amendments (File Nos. 2009001811 and 2009001812, respectively) to the June 2008 Financing

Statement and the July 2008 Financing Statement (collectively, the “Financing Statements”) were submitted to the Puerto Rico Department of State;

WHEREAS, on May 21, 2017, ERS, by and through the Oversight Board, as ERS’s representative pursuant to section 315(b) of the Puerto Rico Oversight, Management, and Economic Stability Act, 48 U.S.C. § 2101 *et seq.* (“PROMESA”), filed a petition under title III of PROMESA in the United States District Court for the District of Puerto Rico (the “Court”);

WHEREAS, on July 21, 2017, ERS filed a complaint (the “ERS Action”) seeking, among other things, declaratory relief regarding the effectiveness, enforceability, extent, perfection, and priority of the prepetition and postpetition liens and security interests asserted by certain bondowners with respect to the Bonds;

WHEREAS, on July 27, 2017, Altair Global Credit Opportunities Fund (A) LLC and others filed a complaint (the “Altair Action” and, together with the ERS Action, the “Actions”) seeking, among other things, a declaration that the bondowners are secured creditors of ERS;

WHEREAS, the parties to the Actions disagree with regard to the effectiveness, enforceability, extent, perfection, and priority of the prepetition and postpetition liens and security interests asserted with respect to the Bonds and the Financing Statements;

WHEREAS, the Fiscal Agent requested that ERS file UCC-3 continuation statements with respect to the June 2008 Financing Statement and the July 2008 Financing Statement 60 days before June 24, 2018, because it is the Fiscal Agent’s position that such a filing is necessary to ensure that any liens and security interests, if perfected, remain perfected and that the Fiscal Agent is not prejudiced by the absence of such filing if the Court determines that the security interests are effective, enforceable, and perfected;

WHEREAS, by letter dated February 1, 2018, AAFAF stated its position to the Fiscal Agent that no UCC continuation statements should be filed until the Court issues a ruling in the Actions and determines whether the asserted security interests, if effective, enforceable, and perfected, were continuously perfected before the filing of the ERS Title III petition; otherwise, the filing of such continuation statements would violate the automatic stay of section 362 of the Bankruptcy Code, as made applicable to ERS's title III proceeding by section 301 of PROMESA; and finally

WHEREAS, the Parties desire to avoid any unnecessary litigation with respect to the submission of a UCC-3 continuation statement.

NOW THEREFORE, IT IS HEREBY STIPULATED AND AGREED, by and among the Fiscal Agent, the Oversight Board, and AAFAF, through their counsel, each whom represent and warrant they possess the requisite authority to bind the respective Parties hereto, as follows:

1. The Oversight Board and AAFAF agree that they shall not assert that the submission of the UCC-3 continuation statements attached hereto as Exhibit A (the "Continuation Statements") to the Puerto Rico Department of State constitutes a violation of the automatic stay.

2. Notwithstanding the submission of the Continuation Statements the Oversight Board and AAFAF each expressly reserves the right to dispute the effectiveness, enforceability, extent, perfection, and priority of any prepetition and postpetition liens and security interests asserted with respect to the Bonds and the Financing Statements and any continuation statements related thereto, including the Continuation Statements.

3. Neither this Stipulation, nor the consent provided for herein, nor any statement made, action, or position taken, or document prepared or executed in connection with the negotiation, execution, or implementation of this Stipulation (including the submission of the Continuation Statements to Puerto Rico Department of State) shall: (i) prejudice any claims or defenses asserted in the Actions; (ii) be used in any manner in the Actions; or (iii) be deemed to be, or construed as, (a) an admission by any party of any liability, wrongdoing, act, or matter or that any argument or defense has or lacks merit; or (b) a waiver of AAFAF's or the Oversight Board's right to challenge, dispute, or contest the effectiveness, enforceability, extent, perfection, and priority of any prepetition and postpetition liens and security interests asserted with respect to the Bonds or the Financing Statements and any continuation thereof, including the Continuation Statements, or to assert any related rights, claims, or defenses.

4. Each of the Parties represent and warrant that they are properly and fully empowered to enter into and execute this Stipulation, which they know of no contractual commitment or legal limitation of, impediment to, or prohibition against their entry into this Stipulation, and that the Stipulation is legal, valid, and binding upon them.

5. This Stipulation contains the entire agreement by and between the Parties with respect to the subject matter hereof, and all prior understandings or agreements, if any, are merged into this Stipulation.

6. This Stipulation shall be construed and interpreted in accordance with the laws of the Commonwealth of Puerto Rico. For purposes of construing this Stipulation, neither of the Parties shall be deemed to have been the drafter of the Stipulation.

7. Electronic copies of signatures on this Stipulation are acceptable, and an electronic copy of a signature on this Stipulation is deemed an original. This Stipulation may be

executed in counterparts, each of which is deemed an original, but when taken together constitute one and the same document.

8. This Stipulation may not be modified other than by a signed writing executed by the Parties hereto.

9. The Court shall retain jurisdiction to hear any matters or disputes arising from or relating to this Stipulation.

10. This Stipulation shall be immediately effective and enforceable upon approval by the Court.

IN WITNESS WHEREOF and in agreement herewith, by and through their counsel, the Parties have executed and delivered this Stipulation on May 17, 2018.

[Remainder of page intentionally left blank]

Dated: May 17, 2018
San Juan, Puerto Rico

Respectfully submitted,

SEPULVADO, MALDONADO & COURET

/s/ Albéniz Couret-Fuentes

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*Counsel for The Bank of New York Mellon, as
Fiscal Agent*

Dated: May 17, 2018
San Juan, Puerto Rico

Respectfully submitted,

/s/ Suzanne Uhland

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*Attorneys for the Puerto Rico Fiscal
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Dated: May 17, 2018
San Juan, Puerto Rico

Respectfully submitted,

/s/ Paul V. Possinger

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/s/ Hermann D. Bauer

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*Co-Attorneys for the Financial Oversight and
Management Board as representative for the
Debtor*

SO ORDERED.

Dated: May 17, 2018

/s/ Laura Taylor Swain

LAURA TAYLOR SWAIN

United States District Judge

EXHIBIT A

Continuation Statements



Registro de Transacciones Comerciales

ENMIENDA DECLARACIÓN DE FINANCIAMIENTO

FINANCING STATEMENT AMENDMENT

SIGA INSTRUCCIONES / FOLLOW INSTRUCTIONS

| |
|--|
| A. NOMBRE Y TELÉFONO DE PRESENTANTE (opcional) / NAME & PHONE OF CONTACT AT FILER (optional) |
| B. CORREO ELECTRÓNICO DE PRESENTANTE (opcional) / E-MAIL CONTACT AT FILER (optional) |
| C. ENVÍE CONFIRMACIÓN A: (nombre y dirección) / SEND ACKNOWLEDGMENT TO: (Name and Address) |

EL ESPACIO ARRIBA ES PARA USO DEL OFICIAL DE REGISTRO SÓLAMENTE
THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. NÚMERO DE REGISTRO DE DECLARACIÓN DE FINANCIAMIENTO INICIAL / INITIAL FINANCING STATEMENT FILE NUMBER

2009001811

1b. ☐ Esta ENMIENDA DE DECLARACIÓN DE FINANCIAMIENTO se presentará [para inscripción] en el REGISTRO DE LA PROPIEDAD / This FINANCING STATEMENT AMENDMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS

Presentante: anexo Anejo de Enmienda (Forma UCC3AdPR) y provea el nombre del Deudor en el renglón 13

Filer: attach Amendment Addendum (Form UCC3Ad) and provide Debtor's name in item 13

2. ☐ TERMINACIÓN: La efectividad de la Declaración de Financiamiento arriba identificada es terminada con respecto al interés en la colateral del Acreedor Garantizado que autoriza esta Declaración de Terminación / TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to the security interest(s) of Secured Party authorizing this Termination Statement

3. ☐ CESIÓN (total o parcial): Provea nombre del Cesionario en renglón 7a o 7b y su dirección en el renglón 7c y nombre del Cedente en el renglón 9. Para cesión parcial, complete renglón 7 y 9 y también indique la colateral afectada en el renglón 8 / ASSIGNMENT (full or partial): Provide name of Assignee in item 7a or 7b, and address of Assignee in item 7c and name of Assignor in item 9. For partial assignment, complete items 7 and 9 and also indicate affected collateral in item 8

4. ☒ CONTINUACIÓN: La efectividad de la Declaración de Financiamiento identificada arriba con respecto al interés en la colateral del Acreedor Garantizado que autoriza esta Declaración de Continuación se continúa por el periodo adicional provisto por ley / CONTINUATION: Effectiveness of the Financing Statement identified above with respect to the security interest(s) of Secured Party authorizing this Continuation Statement is continued for the additional period provided by law

5. ☐ CAMBIO DE INFORMACIÓN DE PARTE: PARTY INFORMATION CHANGE:Marque una de las dos opciones: Check one of these two boxes:Y Marque una de estas tres opciones: AND Check one of these three boxes:

Este Cambio afecta ☐ Deudor o ☐ Acreedor Garantizado de record ☐ Secured Party of record ☐ Secured Party of record

CAMBIO nombre y/o dirección. Complete renglón 6a o 6b; y renglón 7a o 7b y renglón 7c. CHANGE name and/or address: Complete item 6a or 6b; and item 7a or 7b and item 7c

AGREGUE nombre: Complete renglón 7a o 7b, y renglón 7c. ADD name: Complete item 7a or 7b, and item 7c

Elimine nombre: Provea nombre a ser eliminado en renglón 6a o 6b. DELETE name: Give record name to be deleted in item 6a or 6b

6. INFORMACIÓN ACTUAL DE EXPEDIENTE: Complete para Cambio de Información de Parte – provea sólo un nombre (6a o 6b) / CURRENT RECORD INFORMATION: Complete for Party Information Change - provide only one name (6a or 6b)

6a. NOMBRE DE ENTIDAD / ORGANIZATION'S NAME

OR

6b. APELLIDO / INDIVIDUAL'S SURNAME

NOMBRE / FIRST PERSONAL NAME

SEGUNDO NOMBRE / ADDITIONAL NAME

SUFIXO SUFFIX

7. INFORMACIÓN CAMBIADA O AGREGADA: Complete para Cesión o Cambio de Información de Parte – provea sólo un nombre (7a o 7b) (use nombre completo y exacto; no omita, modifique o abrevie ninguna parte del nombre del Deudor) / CHANGED OR ADDED INFORMATION: Complete for Assignment or Party Information Change - provide only one name (7a or 7b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name)

7a. NOMBRE DE ENTIDAD / ORGANIZATION'S NAME

OR

7b. APELLIDO / INDIVIDUAL'S SURNAME

NOMBRE / INDIVIDUAL'S FIRST PERSONAL NAME

SEGUNDO NOMBRE / INDIVIDUAL'S ADDITIONAL NAME

SUFIXO SUFFIX

7c. DIRECCIÓN POSTAL / MAILING ADDRESS

CIUDAD / CITY

ESTADO STATE

CÓDIGO POSTAL POSTAL CODE

PAÍS COUNTRY

8. ☐ CAMBIO DE COLATERAL: También marque una de las cuatro alternativas: ☐ AGREGA colateral ☐ ELIMINA colateral ☐ REFORMULA colateral cubierta ☐ CEDE colateral

COLLATERAL CHANGE: Also check one of these four boxes: ADD collateral DELETE collateral RESTATE covered collateral ASSIGN collateral

Indique colateral: / Indicate collateral:

9. NOMBRE DE ACREEDOR GARANTIZADO EN RECORD AUTORIZANDO ESTA ENMIENDA: Provea sólo un nombre (9a o 9b) (nombre de Cedente, si es una Cesión) Si esto es una Enmienda autorizada por el Deudor, marque aquí ☐ y provea el nombre del Deudor autorizante

NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT: Provide only one name (9a or 9b) (name of Assignor, if this is an Assignment) If this is an Amendment authorized by a DEBTOR, check here ☐ and provide name of authorizing Debtor

9a. NOMBRE DE ENTIDAD / ORGANIZATION'S NAME

OR

9b. APELLIDO / INDIVIDUAL'S SURNAME

NOMBRE / FIRST PERSONAL NAME

SEGUNDO NOMBRE / ADDITIONAL NAME

SUFIXO SUFFIX

10. DATOS OPCIONALES DE REFERENCIA PARA PRESENTANTE: / OPTIONAL FILER REFERENCE DATA:



Registro de Transacciones Comerciales

ENMIENDA DECLARACIÓN DE FINANCIAMIENTO

FINANCING STATEMENT AMENDMENT

SIGA INSTRUCCIONES / FOLLOW INSTRUCTIONS

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1a. NÚMERO DE REGISTRO DE DECLARACIÓN DE FINANCIAMIENTO INICIAL / INITIAL FINANCING STATEMENT FILE NUMBER

2009001812

1b. ☐ Esta ENMIENDA DE DECLARACIÓN DE FINANCIAMIENTO se presentará [para inscripción] en el REGISTRO DE LA PROPIEDAD / This FINANCING STATEMENT AMENDMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS

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Este Cambio afecta ☐ Deudor o ☐ Acreedor Garantizado de record ☐ Secured Party of record

CAMBIO nombre y/o dirección. Complete renglón 6a o 6b; y renglón 7a o 7b y renglón 7c. CHANGE name and/or address: Complete item 6a or 6b; and item 7a or 7b and item 7c

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6a. NOMBRE DE ENTIDAD / ORGANIZATION'S NAME

OR

6b. APELLIDO / INDIVIDUAL'S SURNAME

NOMBRE / FIRST PERSONAL NAME

SEGUNDO NOMBRE / ADDITIONAL NAME

SUFIXO SUFFIX

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7a. NOMBRE DE ENTIDAD / ORGANIZATION'S NAME

OR

7b. APELLIDO / INDIVIDUAL'S SURNAME

NOMBRE / INDIVIDUAL'S FIRST PERSONAL NAME

SEGUNDO NOMBRE / INDIVIDUAL'S ADDITIONAL NAME

SUFIXO SUFFIX

7c. DIRECCIÓN POSTAL / MAILING ADDRESS

CIUDAD / CITY

ESTADO STATE

CÓDIGO POSTAL POSTAL CODE

PAÍS COUNTRY

8. ☐ CAMBIO DE COLATERAL: También marque una de las cuatro alternativas: AGREGA colateral ☐ ELIMINA colateral ☐ REFORMULA colateral cubierta ☐ CEDE colateral ☐

COLLATERAL CHANGE: Also check one of these four boxes:

Indique colateral: / Indicate collateral:

9. NOMBRE DE ACREEDOR GARANTIZADO EN RECORD AUTORIZANDO ESTA ENMIENDA: Provea sólo un nombre (9a o 9b) (nombre de Cedente, si es una Cesión) Si esto es una Enmienda autorizada por el Deudor, marque aquí ☐ y provea el nombre del Deudor autorizante

NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT: Provide only one name (9a or 9b) (name of Assignor, if this is an Assignment) If this is an Amendment authorized by a DEBTOR, check here ☐ and provide name of authorizing Debtor

9a. NOMBRE DE ENTIDAD / ORGANIZATION'S NAME

OR

9b. APELLIDO / INDIVIDUAL'S SURNAME

NOMBRE / FIRST PERSONAL NAME

SEGUNDO NOMBRE / ADDITIONAL NAME

SUFIXO SUFFIX

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